



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

February 20, 2007

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in **Macon County**, Alabama.

**Effective March 1, 2007**, pursuant to *Section 11-3-11.3*, **Code of Alabama 1975**, and Resolution No. 010807 adopted and approved by the Macon County Commission on January 8, 2007, the Alabama Department of Revenue will begin collecting the Macon County lodgings tax levied by Legislative Act 2006-351. Your first Macon County lodgings tax return filed with the Alabama Department of Revenue will be for the month of March 2007, which is due on or before April 20, 2007. The lodgings tax rate is as follows:

Lodgings Tax Rate..... 5%

The Law requires that Macon County lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Macon County lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the Internet at [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html) or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 7544.

Please direct all questions regarding the Macon County lodgings tax to this office:

Alabama Department of Revenue  
Sales, Use & Business Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531